



Sen. Toi W. Hutchinson

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LRB097 08685 HLH 55933 a

1 AMENDMENT TO HOUSE BILL 1883

2 AMENDMENT NO. _____. Amend House Bill 1883 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 27-25 and 27-30 as follows:

6 (35 ILCS 200/27-25)

7 Sec. 27-25. Form of hearing notice. Taxes may be levied or
8 imposed by the municipality or county in the special service
9 area at a rate or amount of tax sufficient to produce revenues
10 required to provide the special services. Prior to the first
11 levy of taxes in the special service area, notice shall be
12 given and a hearing shall be held under the provisions of
13 Sections 27-30 and 27-35. For purposes of this Section the
14 notice shall include:

15 (a) The time and place of hearing;

16 (b) The boundaries of the area by legal description

1 and, where possible, by street location;

2 (c) The permanent tax index number of each parcel
3 located within the area;

4 (d) The nature of the proposed special services to be
5 provided within the special service area, ~~and~~ a statement
6 as to whether the proposed special services are for new
7 construction, maintenance, or other purposes, and a
8 statement of the estimated cost of each special service to
9 be provided;

10 (e) A notification that all interested persons,
11 including all persons owning taxable real property located
12 within the special service area, will be given an
13 opportunity to be heard at the hearing regarding the tax
14 levy and an opportunity to file objections to the amount of
15 the tax levy if the tax is a tax upon property; ~~and~~

16 (f) The maximum rate of taxes to be extended within the
17 special service area in any year and the maximum number of
18 years taxes will be levied if a maximum number of years is
19 to be established;

20 (g) A proposed tax levy for the first year of the
21 special service area;

22 (h) The tax rates for the year preceding the levy year
23 of other taxing districts located within the proposed
24 special service area;

25 (i) A tax impact statement containing estimates of the
26 tax rate required for the proposed special service area and

1 estimates of the tax increase for taxpayers within the
2 proposed special service. Tax rates shall be estimated
3 based on the following factors: (i) the levy indicated in
4 item (g) of this Section and the equalized assessed
5 valuation of all property within the proposed special
6 service area for the year preceding the levy year; (ii) the
7 levy indicated in item (g) of this Section and the
8 equalized assessed value of all property within the
9 proposed special service area for the year preceding the
10 levy year increased by 5%; (iii) the levy indicated in item
11 (g) of this Section and the equalized assessed value of all
12 property within the proposed special service area for the
13 year preceding the levy year increased by 10%; (iv) the
14 levy indicated in item (g) of this Section and the
15 equalized assessed value of all property within the
16 proposed special service area for the year preceding the
17 levy year decreased by 5%; (v) the levy indicated in item
18 (g) of this Section and the equalized assessed value of all
19 property within the special service area for the year
20 preceding the levy year decreased by 10%. Tax increases
21 shall be estimated from the computation of the foregoing
22 rates. For proposed special service areas containing no
23 residential property, the value shall be applied to the
24 median equalized assessed value of property within the
25 proposed special service area. For proposed special
26 service areas containing residential property, the rates

1 shall be applied to the median equalized assessed value of
2 residential property within the proposed special service
3 area for the year preceding the levy year and the median
4 equalized assessed value of all other property within the
5 proposed special service area for the year preceding the
6 levy year. For purposes of this Section, "residential
7 property" means property for which at least one of the
8 homestead exemptions enumerated in Article 15 of this Code
9 has been applied in the year preceding the levy year.

10 After the first levy of taxes within the special service
11 area, taxes may continue to be levied in subsequent years
12 without the requirement of an additional public hearing if the
13 tax rate does not exceed the rate specified in the notice for
14 the original public hearing and the taxes are not extended for
15 a longer period than the number of years specified in the
16 notice if a number of years is specified. Tax rates may be
17 increased and the period specified may be extended, if notice
18 is given and new public hearings are held in accordance with
19 Sections 27-30 and 27-35. A levy that includes an increase
20 greater than the lesser of 5% of the initial extension of taxes
21 for the special service area or the percentage increase in the
22 Consumer Price Index during the 12-month calendar year
23 preceding the levy year may be extended only if notice is given
24 and a public hearing is held in accordance with Sections 27-30
25 and 27-35. For purposes of this Section "Consumer Price Index"
26 means the Consumer Price Index for All Urban Consumers for all

1 items published by the United States Department of Labor.

2 (Source: P.A. 93-1013, eff. 8-24-04.)

3 (35 ILCS 200/27-30)

4 Sec. 27-30. Manner of notice. Prior to or within 60 days
5 after the adoption of the ordinance proposing the establishment
6 of a special service area the municipality or county shall fix
7 a time and a place for a public hearing. To the extent
8 practicable, the hearing shall be held within the boundaries of
9 the proposed special service area. Notice of the hearing shall
10 be given by publication and mailing, except that notice of a
11 public hearing to propose the establishment of a special
12 service area for weather modification purposes may be given by
13 publication only. Notice by publication shall be given by
14 publication at least once not less than 15 days prior to the
15 hearing in a newspaper of general circulation within the
16 municipality or county. Notice by mailing shall be given by
17 depositing the notice in the United States mails addressed to
18 the person or persons in whose name the general taxes for the
19 last preceding year were paid on each property lying within the
20 special service area. A notice shall be mailed not less than 10
21 days prior to the time set for the public hearing. In the event
22 taxes for the last preceding year were not paid, the notice
23 shall be sent to the person last listed on the tax rolls prior
24 to that year as the owner of the property.

25 (Source: P.A. 82-282; 88-455.)

1 Section 99. Effective date. This Act takes effect January
2 1, 2012.".